ABC Public Schools

Director - Business
Accounting
Accounts Payable

Business Office Payroll Director - Purchasing Purchasing Clerk Print shop

March 14, 2012

Paul Taylor Office of Public Instruction P.O. Box 202501 Helena, MT 59620-2501

Re: Reclassified Expenses - Indirect Cost Rate

Dear Paul:

Please accept this letter as the District's request for a revised indirect cost rate for FY2013.

The following expenses have been reclassified:

	High School
Personnel Services	71,464.43
Audit Services (our district has an A133 audit)	33,115.63
Information Services	31,466.27
Property Insurance	<u>76,220.86</u>

Total 212,267.19

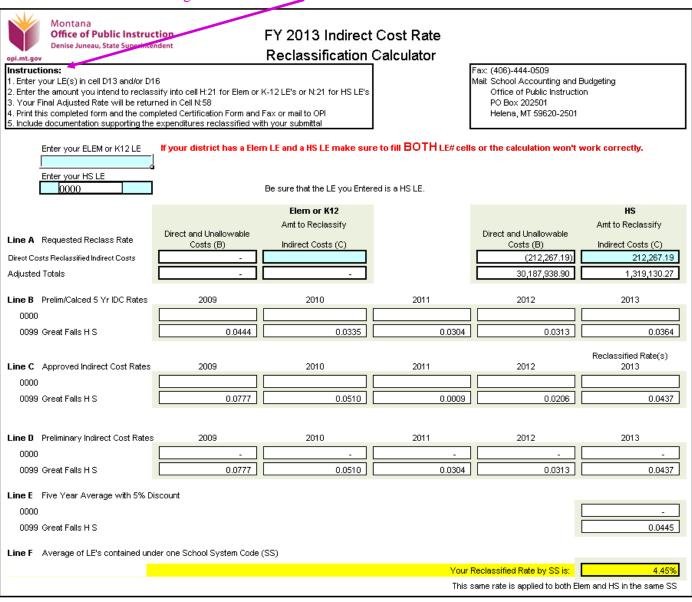
Please let me know if you need any additional information.

Thank you for your consideration.

Sincerely,

District Clerk

Use the IDC reclassification calculator to help determine your adjusted rate. Follow the directions for using the calculator here.







Schedule A - Restricted Fixed Indirect Cost Rate

ine A			_	2013 Calculated Rat		013 ified Rate *	Requested Reclassified Rate
LE 0098 Great Falls Elem	Indirect/Direct	1,723,669.21/	57,384,170.81	3.0	0%		
LE 0099 Great Falls H S	Indirect/Direct	1,106,863.08/	30,400,206.09	3.6	4%		
ine B Preliminary Indirect Cost Rates	LE		2009	2010	2011	2012	2013
	0098 Great Falls	Elem	0.0268	0.0216	0.0346	0.0371	3.00%
	0099 Great Falls	HS	0.0444	0.0335	0.0304	0.0313	3.64%
Line C Approved Indirect Cost Rates	LE		2009	2010	2011	2012	Reclassified Rate 2013
	0098 Great Falls Elem		0.0107	0.0081	0.0801	0.0794	
	0099 Great Falls	HS	0.0777	0.0510	0.0009	0.0206	
ine D Higher of Preliminary or Approved Indirect Cost Rates	LE		2009	2010	2011	2012	
	0098 Great Falls	Elem	0.0268	0.0216	0.0801	0.0794	
	0099 Great Falls	HS	0.0777	0.0510	0.0304	0.0313	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0098 Great Falls	Elem				4.52%	
	0099 Great Falls	HS				4.31%	
ine F Average of LE's contained under one School System Code	(SS)					6	SS Reclassified Rate

Complete and include your certification for Indirect Cost Rate for your School System.

	Office of Public Instruction Denise Juneau, Superintendent PO Box 202501 Helena, MT 59620-2501	CERTIFICATION FOR INDIRECT COST RATE Due April 30, 2012					
SS#	School System (SS) Name	County #	County	LE's Included EL HS			
				K12			
Propos	ed Restricted Indirect Cost Rat	e	% (Roun	d to nearest hundredth (X.XX%) of a percent.)		
INSTRUCTIONS: Complete and submit with one copy of each application for Indirect Cost Rate. A single application by School System (SS) should be submitted for the elementary and high school district. A copy of this certification will be returned upon approval of your rate.							
	This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:						
(1) All costs included in this proposal to establish the final indirect cost rate for the periods indicated above are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted in allocating costs as indicated in the attached Predetermined Indirect Cost Allocation - Schedule A.							
(2) All costs included in the proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. In addition, similar types of costs have been accounted for consistently and the Office of Public Instruction will be notified of any accounting changes that would affect the predetermined rate. I declare that the foregoing is true and correct.							
Signature of District Superintendent or Board Chairperson Street Address or P.O. Box					ox		
Printed Name of Authorized Official		City		Zip Code			
Title			Date	Date			
Send completed form to: School Accounting and Budgeting Office of Public Instruction PO Box 202501 Helena, MT 59620-2501							
ACCEPTED AND APPROVED FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION BY:							
Approved Rate for FY20							
	Signature						